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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

_____)	
SECURITIES INVESTOR PROTECTION)	
CORPORATION,)	Adv. Pro. No. 08-01789 (SMB)
)	
Plaintiff-Applicant,)	SIPA Liquidation
)	
v.)	(Substantively Consolidated)
)	
BERNARD L. MADOFF INVESTMENT)	
SECURITIES LLC,)	
Defendant.)	
_____)	
IN RE:)	
)	
BERNARD L. MADOFF,)	
)	
Debtor.)	
_____)	

CERTIFICATE OF SERVICE

I, Kevin H. Bell, hereby certify that on March 28, 2018, I caused true and correct copies of the Recommendation of the Securities Investor Protection Corporation in Support of Twenty-Sixth Application of Trustee and Counsel for Interim Compensation and Reimbursement of Expenses, to be served upon counsel for those parties who receive electronic service through

ECF and by electronic mail or prepaid regular U.S. Mail, to those parties as set forth on the attached Schedule A.

/s/Kevin H. Bell

Kevin H. Bell

Schedule A

Via U.S. Mail:

Irving H. Picard, Esq.
David J. Sheehan, Esq.
Baker & Hostetler LLP
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Internal Revenue Service
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Chapter 7 Trustee:

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